BY repealing

    Article 40 - General Assembly
    Section 61B and 61C
    Annotated Code of Maryland
    (1978 Replacement Volume and 1979 Supplement)

BY adding to

    Article 40 - General Assembly
    Section 61B and 61C
    Annotated Code of Maryland
    (1978 Replacement Volume and 1979 Supplement)

    SECTION 1.   BE   IT ENACTED BY THE GENERAL ASSEMBLY OF
MARYLAND, That section(s) of the Annotated Code of Maryland
be repealed, amended, or enacted to read as follows:

                Article 40 - General Assembly

[61B.

    (a) (1) The Division of Audits, at least every two
years, shall examine and report on the books and accounts of
every department, board, bureau, commission, or other agency
of the State government, under the general direction of the
Joint Committee on Budget and Audit. From time to time, as
required by the joint committees, the Division   shall
ascertain or verify matters of information or procedure
concerning these several agencies.

        (2)   The General Assembly, by resolution, and the
Joint Budget and Audit Committee may direct the Division of
Audits to undertake an examination of and to report on the
accounts and records of any association, corporation, or
incorporated institution that secures an appropriation from
the State treasury through the provisions of an act of the
General Assembly.

    (b) The Division of Audits shall examine the books,
accounts and reports of all clerks of courts and registers
of wills in the State. The Division may examine the books
and accounts of the boards of county commissioners, the
county councils, the Mayor and City Council of Baltimore,
and the county treasurer and tax collectors in the State,
insofar as they affect the collection of State taxes or the
assessable basis upon which State taxes are levied.

    (c) All audits conducted by the Division of Audits
shall be post audits of a compliance or performance nature,
or a combination of the two. The Division shall conduct
automatic data processing audits of agencies of the State
government and shall audit computer center operations and
agency automation applications.